

THE FOX PROJECT (SOUTHERN WILDLIFE AMBULANCE NETWORK)

England & Wales · Charity number 1190070

Details

Status Registered

Legal form CIO

Registered 2020-06-23

Register [View on the Charity Commission register](#)

Contact

Address The Lodge
Kings Toll Road
Pembury
Tunbridge Wells
TN2 4BE

Phone 01892824111

Email fox@foxproject.org.uk

Website <http://www.foxproject.org.uk>

Activities

Objects: 1) TO ADVANCE PUBLIC EDUCATION OF HUMANE METHODS OF CONTROL OF FOXES AND OTHER WILD ANIMALS. 2) TO ADVANCE PUBLIC EDUCATION OF THE BEHAVIOUR AND ECOLOGY OF FOXES AND OTHER WILD ANIMALS. 3) TO RELIEVE THE SUFFERING OF ANIMALS AND BIRDS OF ANY SPECIES WHO ARE IN NEED OF CARE AND ATTENTION AND IN PARTICULAR TO PROVIDE OR MAINTAIN REFUGES OR HOSPITALS OR OTHER FACILITIES FOR THE COLLECTION, RECEPTION, CARE AND REHABILITATION OF SICK OR ILL-TREATED ANIMALS OR BIRDS UNTIL THEIR EVENTUAL RELEASE BACK INTO THE WILD OR OTHERWISE THEIR TRANSFER TO AN ANIMAL SANCTUARY.

Activities: The Wildlife Ambulance Service deals with sick and injured foxes and abandoned fox cubs, including rehabilitation and releasing. The Wildlife Information Bureau regularly advises national and local government and members of the public. Our Fox Deterrence Consultancy provides Do-it-Yourself information on simple, humane and non-lethal methods of resolving conflict with urban foxes.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- Bexley
- Bromley
- Croydon
- East Sussex
- Greenwich
- Kent
- Lewisham
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£476,647	£570,456	-	-
2024-04-05	£448,407	£560,390	-	-
2023-04-05	£487,351	£427,792	-	-
2022-04-05	£793,509	£311,544	£1,312,839	10
2021-04-05	£0	£0	-	-

Trustees

Name	Role	Appointed
Angela Christou	Chair	2024-07-18
CATHERINE LUCY WEBSTER		2023-01-07
Caroline Mary Wetton		2017-12-08
Kathryn Tyler		2025-06-12
Phoebe Liebenberg		2025-09-12

THE FOX PROJECT (SOUTHERN WILDLIFE AMBULANCE NETWORK)

England & Wales - Charity number 1190070

Accounts

Charity Registration Number: 1190070

**The Fox Project (Southern Wildlife Ambulance
Network)**

Financial Statements

For the Year Ending

5 April 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Fox Project (Southern Wildlife Ambulance Network)

Financial Statements

Year Ended 5 April 2025

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The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report

Year Ended 5 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Objectives

The objectives of the charity are the education of the public, the provision of advice, and the rescue and rehabilitation of wildlife.

The charity was established in 1991 as a specialist wildlife information bureau and fox deterrence consultancy. Since 1993, it has also operated a Wildlife Hospital which today admits and treats approximately 1,400 foxes per year, including around 400 cubs.

Main activities

The charity's principal activities are as follows:

- The Wildlife Information Bureau, which regularly advises national and local government, the media, and members of the public on all aspects of red fox behaviour and welfare.
- The fox deterrence consultancy, which provides do-it-yourself guidance on simple, humane and non-lethal methods of resolving conflict with urban foxes. The charity works with and recommends professional call-out consultancies that share its ethical approach, which excludes both destruction and relocation and precludes co-operation with bodies that operate such systems.
- The Wildlife Ambulance Service, which operates across parts of Kent, Surrey, East and West Sussex, and South East London. The service responds to reports of sick and injured foxes and abandoned cubs, working closely with a large network of volunteer rescuers, fosterers and rehabilitators to provide care, treatment and rehabilitation back into the wild.

Public benefit

The trustees are aware of their responsibilities in respect of public benefit and have had regard to the Charity Commission's guidance when directing the charity's activities. The trustees consider that the charity's work in wildlife rescue, rehabilitation, education and advice provides clear and demonstrable public benefit.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Contribution of volunteers

The charity does not receive financial support from national or local government and relies entirely on donations from supporters, members of the public, and grants from charitable trusts for specific projects.

The charity benefits from the significant contribution of volunteers operating under the guidance of staff and trustees. Volunteers support the charity in a number of key roles, including:

- working in the Intensive Care Unit, where they clean and feed recovering casualties twice daily;
- acting as rescuers, equipped with carry cages and landing nets, assisting ambulance drivers with fox rescues in their local areas;
- fostering foxes in purpose-built pens in their gardens, caring for recovering adult casualties or groups of cubs prior to release; and
- fundraising through locally organised events and initiatives.

Fundraising activities include street collections, supermarket bag-packing, information and sales stalls at local fetes and shows, pub quizzes, sponsored events, school non-uniform days and raffles.

Achievements and Performance

During the year, the charity fielded over 6,000 advice calls from members of the public, institutions and government bodies, and undertook more than 1,000 wildlife rescue operations at the request of the public.

In addition to its rescue and rehabilitation work, the charity continues to provide a national information bureau and a humane, non-lethal deterrence advice service. The charity also promotes networking between associated charities and groups, helping to share information and current knowledge.

The trustees believe that the charity's long-standing specialist expertise in fox behaviour, built over almost 35 years of operation, distinguishes it one of the few charities in the country offering a comprehensive advice service dedicated for foxes.

The charity covers a 60 by 70 mile radius across parts of Kent, Surrey, East and West Sussex and South East London, supported by the invaluable assistance of its volunteers.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Financial Performance and Sustainability

During the year ended 5 April 2025, total income amounted to £476,647, reflecting strong public support, legacy income, trading activity and increased investment income. Total expenditure was £570,456, resulting in a net deficit of £93,809 for the year. Income increased year on year, while expenditure remained broadly consistent, resulting in a reduced deficit in 2025 compared to the prior year.

The trustees have reviewed this position during the year and are satisfied that the deficit reflects the cost of delivering essential wildlife services during a period of rising operating costs and represents a manageable and intentional use of reserves in line with the trustees' long-term plans.

Financial performance summary

Year ended 5 April 2025:

- Total income: £476,647
- Total expenditure: £570,456
- Net movement in funds: £93,809 deficit
- Cash at bank and in hand: £1,123,991
- Total reserves : £1,166,606
- Unrestricted reserves: £1,129,072 (of which £600,000 is held as operational reserves, with the balance being designated funds)
- Restricted reserves: £37,534

Principal funding sources

The charity's principal funding sources include:

- supporter donations;
- legacy income;
- grant funding;
- volunteer-led fundraising initiatives;
- the charity's website and online shop; and
- experiential fundraising schemes such as "Day out with an ambulance driver".

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2025

Going concern and financial outlook

The trustees have considered the charity's financial position, cashflow forecasts, and reserves in assessing the charity's ability to continue as a going concern. Taking into account the level of unrestricted reserves held and the trustees' ongoing oversight of income and expenditure, the trustees expect that the charity has adequate resources to continue its activities for the foreseeable future.

The trustees will continue to review income diversification, cost management, and long-term financial sustainability to ensure the charity remains well-placed to deliver its charitable objectives.

Reserves policy and cash management

The charity maintains a minimum operational reserves level of £600,000, which the trustees consider sufficient to support approximately twelve months of operations without income. This is an increase from £400,000 in 2024 to reflect the continued inflationary pressures on operational costs.

The trustees intend to develop a wildlife hospital to support the charity's long-term objectives. In anticipation of this, the trustees have retained higher levels of reserves than required for day-to-day operations. Of the £1,129,072 unrestricted reserves, £600,000 is held as operational reserves and £529,072 has been designated by the trustees towards a future hospital development. These designated reserves will be applied to capital development subject to feasibility, planning and further funding considerations.

The trustees have considered the level of reserves held and are satisfied that the current balance provides appropriate financial resilience in light of income volatility, the operationally intensive nature of the charity's activities, and the need to ensure continuity of services for animal welfare.

The trustees monitor the reserves policy to ensure it remains appropriate, and to determine the most effective deployment of reserves in furtherance of the charity's objects.

Cash balances are held in low-risk deposit accounts in accordance with the charity's cash management approach.

Restricted funds

During the year, the charity received £37,534 in restricted income relating to the Wildlife Hospital. These funds are being retained in accordance with the terms of the donor restrictions and are intended to support future expenditure on the specified purpose. The trustees monitor restricted funds to ensure they are applied appropriately and in compliance with donor intent.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Structure, Governance and Management

The Fox Project (Southern Wildlife Ambulance Network) is a Charitable Incorporated Organisation registered in England and Wales (charity number 1190070). The charity is governed by its Constitution as a foundation CIO and is managed by its board of trustees.

The charity was incorporated on 23 June 2020 and took over the activities of Southern Wildlife Ambulance Network, an unincorporated charity established in 1995. The trustees are responsible for the overall governance and strategic direction of the charity, including oversight of its wildlife ambulance service, wildlife hospital and national information and advice services. The trustees ensure that the charity complies with its governing document, charity law and Charity Commission guidance, and that the charity's assets and resources are applied solely in furtherance of its charitable objectives.

Trustees are appointed by a majority decision of the existing trustees, in accordance with the charity's Constitution. New trustees receive an appropriate induction, which includes information about the charity's history, operational activities, governance arrangements, key policies, financial position and their duties and responsibilities as charity trustees. Trustees are expected to familiarise themselves with all aspects of the charity's work, including its reliance on volunteers and its operational animal welfare activities.

The trustees meet regularly to review the charity's activities, financial performance and principal risks. In particular, the trustees oversee financial sustainability, the use of reserves, the management of operational risks associated with wildlife rescue and rehabilitation, and the safeguarding of the charity's reputation. The trustees are satisfied that appropriate systems of internal control and risk management are in place.

Day-to-day operational management of the charity is delegated to appointed staff, who manage the charity's services, volunteers and fundraising activities within authority levels and parameters set by the trustees. The trustees receive regular reports to enable them to monitor performance and ensure that management decisions are consistent with the charity's objects, public benefit obligations and agreed strategy.

Reference and Administrative Details

Registered charity name	The Fox Project (Southern Wildlife Ambulance Network)
Charity registration number	1190070
Principal office	Unit 29b, 39a Maidstone Road Paddock Wood Kent TN12 6DG

The Trustees

Dr Philip John Ancombe	(Resigned 13 March 2025)
Caroline Wetton	
Cathy Webster	
Angela Christou (Chair)	(Appointed 18 July 2024)
Kathryn Tyler	(Appointed 19 June 2025)
Phoebe Liebenberg	(Appointed 12 September 2025)

The Fox Project (Southern Wildlife Ambulance Network)

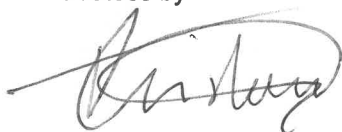
Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Independent Examiner

Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The trustees' annual report was approved on 31 January 2026 and signed on behalf of the board of trustees by:



Angela Christou (Chair)
Trustee

The Fox Project (Southern Wildlife Ambulance Network)

Independent Examiner's Report to the Trustees of The Fox Project (Southern Wildlife Ambulance Network)

Year Ended 5 April 2025

I report to the trustees on my examination of the financial statements of The Fox Project (Southern Wildlife Ambulance Network) ('the charity') for the year ended 5 April 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

31 January 2026

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Activities

Year Ended 5 April 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments	Note				
Donations and legacies	4	370,163	37,534	407,697	411,208
Other trading activities	5	36,070	–	36,070	15,581
Investment income	6	32,880	–	32,880	21,618
Total income		<u>439,113</u>	<u>37,534</u>	<u>476,647</u>	<u>448,407</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	9,398	–	9,398	3,447
Costs of other trading activities	8	14,964	–	14,964	14,021
Expenditure on charitable activities	9,10	546,094	–	546,094	542,922
Total expenditure		<u>570,456</u>	<u>–</u>	<u>570,456</u>	<u>560,390</u>
Net expenditure and net movement in funds		<u>(131,343)</u>	<u>37,534</u>	<u>(93,809)</u>	<u>(111,983)</u>
Reconciliation of funds					
Total funds brought forward		<u>1,260,415</u>	<u>–</u>	<u>1,260,415</u>	<u>1,372,398</u>
Total funds carried forward		<u>1,129,072</u>	<u>37,534</u>	<u>1,166,606</u>	<u>1,260,415</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

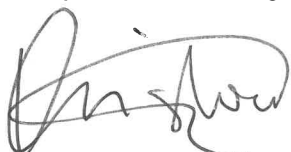
The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Position

5 April 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	15	13,398	20,579
Current Assets			
Debtors	16	36,245	27,290
Cash at bank and in hand		1,123,991	1,213,146
		<u>1,160,236</u>	<u>1,240,436</u>
Creditors: amounts falling due within one year	17	<u>7,028</u>	<u>600</u>
Net Current Assets		<u>1,153,208</u>	<u>1,239,836</u>
Total Assets Less Current Liabilities		<u>1,166,606</u>	<u>1,260,415</u>
Net Assets		<u>1,166,606</u>	<u>1,260,415</u>
Funds of the Charity			
Restricted funds		37,534	–
Unrestricted funds		1,129,072	1,260,415
Total charity funds	19	<u>1,166,606</u>	<u>1,260,415</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2026, and are signed on behalf of the board by:



Angela Christou (Chair)
Trustee

The notes on pages 10 to 17 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements

Year Ended 5 April 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Lodge, Kings Toll Road, Pembury, Kent, TN2 4BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees are not aware of any significant errors or judgements affecting these accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2025

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2025

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 20% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and gifts	309,966	37,534	347,500
Gift aid	15,042	–	15,042
Legacies			
Legacies	45,155	–	45,155
	<u>370,163</u>	<u>37,534</u>	<u>407,697</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and gifts	176,717	–	176,717
Gift aid	21,236	–	21,236
Legacies			
Legacies	213,255	–	213,255
	<u>411,208</u>	<u>–</u>	<u>411,208</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Merchandise	<u>36,070</u>	<u>36,070</u>	<u>15,581</u>	<u>15,581</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

6. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>32,880</u>	<u>32,880</u>	<u>21,618</u>	<u>21,618</u>

7. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	<u>9,398</u>	<u>9,398</u>	<u>3,447</u>	<u>3,447</u>

8. Costs of Other Trading Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of selling merchandise	<u>14,964</u>	<u>14,964</u>	<u>14,021</u>	<u>14,021</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable expenditure	<u>546,094</u>	<u>546,094</u>	<u>542,922</u>	<u>542,922</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Charitable expenditure	<u>546,094</u>	<u>546,094</u>	<u>542,922</u>

11. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	4,651	7,745
Loss/(gains) on disposal of heritage assets	<u>1,730</u>	<u>(2,171)</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

12. Independent Examination Fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	299,371	264,579
Social security costs	22,284	18,677
Employer contributions to pension plans	<u>5,493</u>	<u>4,554</u>
	<u>327,148</u>	<u>287,810</u>

The average head count of employees during the year was 12 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Fundraising	2	2
Charitable activities	8	7
Governance	1	1
Admin	<u>1</u>	<u>1</u>
	<u>12</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee Remuneration and Expenses

The trustees received no expenses or remuneration during the current or preceding year.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

15. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 6 April 2024	2,800	33,462	36,262
Disposals	–	(8,250)	(8,250)
At 5 April 2025	<u>2,800</u>	<u>25,212</u>	<u>28,012</u>
Depreciation			
At 6 April 2024	–	15,683	15,683
Charge for the year	–	4,651	4,651
Disposals	–	(5,720)	(5,720)
At 5 April 2025	<u>–</u>	<u>14,614</u>	<u>14,614</u>
Carrying amount			
At 5 April 2025	<u>2,800</u>	<u>10,598</u>	<u>13,398</u>
At 5 April 2024	<u>2,800</u>	<u>17,779</u>	<u>20,579</u>

16. Debtors

	2025 £	2024 £
Gift aid recoverable	36,245	21,203
Other debtors	–	6,087
	<u>36,245</u>	<u>27,290</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	600	600
Social security and other taxes	6,428	–
	<u>7,028</u>	<u>600</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,493 (2024: £4,554).

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

19. Analysis of Charitable Funds

Unrestricted funds

	At 6 April 2024 £	Income £	Expenditure £	At 5 April 2025 £
General funds	<u>1,260,415</u>	<u>439,113</u>	<u>(570,456)</u>	<u>1,129,072</u>

	At 6 April 2023 £	Income £	Expenditure £	At 5 April 2024 £
General funds	<u>1,372,398</u>	<u>448,407</u>	<u>(560,390)</u>	<u>1,260,415</u>

Restricted funds

	At 6 April 2024 £	Income £	Expenditure £	At 5 April 2025 £
Wildlife Hospital	<u>—</u>	<u>37,534</u>	<u>—</u>	<u>37,534</u>

	At 6 April 2023 £	Income £	Expenditure £	At 5 April 2024 £
Wildlife Hospital	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	13,398	—	13,398
Current assets	1,122,702	37,534	1,160,236
Creditors less than 1 year	(7,028)	—	(7,028)
Net assets	<u>1,129,072</u>	<u>37,534</u>	<u>1,166,606</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	20,579	—	20,579
Current assets	1,240,436	—	1,240,436
Creditors less than 1 year	(600)	—	(600)
Net assets	<u>1,260,415</u>	<u>—</u>	<u>1,260,415</u>

The Fox Project (Southern Wildlife Ambulance Network)

Management Information

Year Ended 5 April 2025

The Following Pages Do Not Form Part of the Financial Statements.

The Fox Project (Southern Wildlife Ambulance Network)

Detailed Statement of Financial Activities

Year Ended 5 April 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations and gifts	347,500	176,717
Gift aid	15,042	21,236
Legacies	45,155	213,255
	<u>407,697</u>	<u>411,208</u>
Other trading activities		
Merchandise	36,070	15,581
Investment income		
Bank interest receivable	32,880	21,618
	<u>476,647</u>	<u>448,407</u>
Total income		
Expenditure		
Costs of raising donations and legacies		
Costs of raising donations and legacies	9,398	3,447
Costs of selling merchandise		
Merchandise	9,807	9,561
Postage	5,157	4,460
	<u>14,964</u>	<u>14,021</u>
Expenditure on charitable activities		
Salaries	299,371	264,579
Employer's NIC	22,284	18,677
Pension costs	5,493	4,554
Rent, rates and insurance	35,104	33,599
Ambulance fuel and maintenance	29,832	35,174
Consultancy	9,974	22,113
Office, information bureau and communications	27,769	40,329
Depreciation	4,651	7,745
Loss/(profit) on disposal of assets	1,730	(2,171)
Veterinary, feed and animal housing	106,120	112,801
Other costs	3,766	5,522
	<u>546,094</u>	<u>542,922</u>
Total expenditure	<u>570,456</u>	<u>560,390</u>
Net expenditure	<u>(93,809)</u>	<u>(111,983)</u>

THE FOX PROJECT (SOUTHERN WILDLIFE AMBULANCE NETWORK)

England & Wales - Charity number 1190070

Accounts

**The Fox Project (Southern Wildlife Ambulance
Network)**

Financial Statements

For the Year Ending

5 April 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Fox Project (Southern Wildlife Ambulance Network)

Financial Statements

Year Ended 5 April 2024

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The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report

Year Ended 5 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

Objectives

The objectives of the charity are education, advice and rescue of wildlife

It was established in 1991 as a specialist wildlife information bureau and fox deterrence consultancy, we have since additionally incorporated a Wildlife Hospital since 1993 which, today - admits and treats around 1,400 foxes per year, including 300 cubs.

Main activities

The Wildlife Information Bureau - regularly advises national and local government and all areas of the media as well as providing information to the public on all aspects of the Red Fox.

Our fox deterrence consultancy - provides Do-it-Yourself information on simple, humane and non-lethal methods of resolving conflict with urban foxes. To that end, it works with, and recommends professional call-out consultancies that provenly share our ethic, which excludes both destruction and relocation and precludes co-operation with bodies that operate such systems.

The Wildlife Ambulance Service - operates over a 60 x 70 mile range over parts of Kent, Surrey, East and West Sussex and South East London, dealing with sick and injured foxes and abandoned fox cubs and working with a large team of local volunteer rescuers, fosterers and rehabbers to provide for their care, treatment and rehabilitation back into the wild.

Public Benefit

The Trustees are aware of their responsibilities in terms of public benefit and have had regard to the guidance issued by the Charity Commission on public benefit.

Contribution made by volunteers

The Fox Project does not receive financial support from national or local governments. It relies entirely on donations from supporters, the general public and for specific projects, from grant making trusts.

Numerous Volunteers Operating Under Staff and Trustees Guidance.

The Intensive Care Unit where volunteers clean and feed recovering casualties twice daily.

Rescuers: A keen rescuer will be kitted out with a carry cage and a landing net, after which they would be contacted by the duty ambulance driver to assist with any foxes in need of rescue in their area.

Fosterers - we build pens in fosterers' gardens where they can look after recovering adult casualties or groups of cubs until they get released.

Fundraisers: We operate a system of local fundraising groups, each of which organises their own events or comes together with others for larger projects. Fundraising schemes will include street collections, supermarket customer check-out bag packing, information and sales stalls at local fetes, shows etc., pub quizzes, sponsored events, school no-uniform days and raffles.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2024

Achievements and Performance

Over 6,000 advice calls fielded per annum from public, institutions and government.

1,000+ Wildlife Rescue operations undertaken per annum on request of public.

We rescue and provide care for sick and injured foxes and also lost and orphaned fox cubs, rehabilitating them back to the wild. We also educate and inform the public about the true nature and behaviour of foxes in order to reduce fear and persecution and encourage tolerance and acceptance of our wild neighbour.

Although the high profile side of our charity is rescue and rehabilitation, we also provide a national information bureau and humane non-lethal deterrence advice service; we promote networking between associated charities and groups, helping to cross-feed information and current knowledge.

What makes The Fox Project different: We are specialists in fox behaviour, having been operating for 25 years, and are the only charity in the country that provides a comprehensive advice service.

We cover a 60 x 70-mile radius over parts of Kent, Surrey, East and West Sussex and Southeast London with the invaluable assistance of our volunteer rescuers.

Financial Review

Income generated during the year was £448,338.

Cash at bank and in hand as of 5th April 2024 was £1,213,146.

Reserves policy

We maintain a minimum £400,000 bolster - which is the figure needed to survive for 12 months if no further income was forthcoming. At 5th April 2024 reserves were £1,260,415.

Principal funding sources

- Supporter Database
- Legacy Income
- Grant Seeking
- Volunteer Initiatives
- Website and online shop
- Schemes such as: Day out with ambulance driver

Structure, Governance and Management

The charity was registered as a Charitable Incorporated Organisation on 23 June 2020 with charity number 1190070. It is governed by its Constitution as a foundation CIO. It has taken over the activities of charity number 1044928 (Southern Wildlife Ambulance Network) which was established in 1995 as an unincorporated charity.

Trustees are appointed by majority invitation of existing trustees. Trustees are expected to introduce themselves to all aspects of charity activity.

Day to day decisions made by appointed staff within parameters established by trustees.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2024

Reference and Administrative Details

Registered charity name The Fox Project (Southern Wildlife Ambulance Network)

Charity registration number 1190070

Principal office Unit 29b, 39a Maidstone Road
Paddock Wood
Kent
TN12 6DG

The Trustees

Dr Philip John Anscombe (Chair)
Clive Martin (Resigned 21 March 2024)
Caroline Wetton
Cathy Webster
Angela Christou (Appointed 18 July 2024)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The trustees' annual report was approved on 13 December 2024 and signed on behalf of the board of trustees by:

Dr Philip John Anscombe (Chair)
Trustee

The Fox Project (Southern Wildlife Ambulance Network)

Independent Examiner's Report to the Trustees of The Fox Project (Southern Wildlife Ambulance Network)

Year Ended 5 April 2024

I report to the trustees on my examination of the financial statements of The Fox Project (Southern Wildlife Ambulance Network) ('the charity') for the year ended 5 April 2024.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

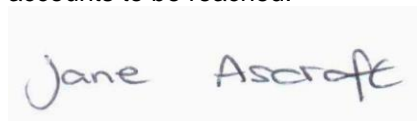
Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Activities

Year Ended 5 April 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	411,208	411,208	468,826
Other trading activities	5	15,581	15,581	12,133
Investment income	6	21,618	21,618	6,392
Total income		<u>448,407</u>	<u>448,407</u>	<u>487,351</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	3,447	3,447	3,816
Costs of other trading activities	8	14,021	14,021	8,670
Expenditure on charitable activities	9,10	542,922	542,922	415,306
Total expenditure		<u>560,390</u>	<u>560,390</u>	<u>427,792</u>
Net (expenditure)/income and net movement in funds		<u>(111,983)</u>	<u>(111,983)</u>	<u>59,559</u>
Reconciliation of funds				
Total funds brought forward		<u>1,372,398</u>	<u>1,372,398</u>	<u>1,312,839</u>
Total funds carried forward		<u>1,260,415</u>	<u>1,260,415</u>	<u>1,372,398</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Position

5 April 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	15	20,579	20,956
Current Assets			
Debtors	16	27,290	16,875
Cash at bank and in hand		1,213,146	1,335,167
		<u>1,240,436</u>	<u>1,352,042</u>
Creditors: amounts falling due within one year	17	<u>600</u>	<u>600</u>
Net Current Assets		<u>1,239,836</u>	<u>1,351,442</u>
Total Assets Less Current Liabilities		<u>1,260,415</u>	<u>1,372,398</u>
Net Assets		<u>1,260,415</u>	<u>1,372,398</u>
Funds of the Charity			
Unrestricted funds		<u>1,260,415</u>	<u>1,372,398</u>
Total charity funds	19	<u>1,260,415</u>	<u>1,372,398</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2024, and are signed on behalf of the board by:

Dr Philip John Anscombe (Chair)
Trustee

The notes on pages 7 to 14 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements

Year Ended 5 April 2024

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Lodge, Kings Toll Road, Pembury, Kent, TN2 4BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees are not aware of any significant errors or judgements affecting these accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2024

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2024

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 20% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2024

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations and gifts	176,717	176,717	298,564	298,564
Gift aid	21,236	21,236	16,790	16,790
Legacies				
Legacies	213,255	213,255	151,609	151,609
Grants				
Big Wild Thought	–	–	613	613
Born Free	–	–	1,000	1,000
Waites Foundation	–	–	250	250
	<u>411,208</u>	<u>411,208</u>	<u>468,826</u>	<u>468,826</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Merchandise	<u>15,581</u>	<u>15,581</u>	<u>12,133</u>	<u>12,133</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>21,618</u>	<u>21,618</u>	<u>6,392</u>	<u>6,392</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2024

7. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	3,447	3,447	3,816	3,816

8. Costs of Other Trading Activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Merchandise	14,021	14,021	8,670	8,670

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable expenditure (see page 16)	542,922	542,922	415,306	415,306

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable expenditure (see page 16)	542,922	542,922	415,306

11. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	7,745	4,658
Gains on disposal of heritage assets	(2,171)	-

12. Independent Examination Fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2024

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	264,579	215,365
Social security costs	18,677	19,705
Employer contributions to pension plans	4,554	4,539
	<u>287,810</u>	<u>239,609</u>

The average head count of employees during the year was 11 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Fundraising	2	2
Charitable activities	7	6
Governance	1	1
Admin	1	1
	<u>11</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee Remuneration and Expenses

The trustees received no expenses or remuneration during the current or preceding year.

15. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 6 April 2023	2,800	34,950	37,750
Additions	–	12,347	12,347
Disposals	–	(13,835)	(13,835)
At 5 April 2024	<u>2,800</u>	<u>33,462</u>	<u>36,262</u>
Depreciation			
At 6 April 2023	–	16,794	16,794
Charge for the year	–	7,745	7,745
Disposals	–	(8,856)	(8,856)
At 5 April 2024	<u>–</u>	<u>15,683</u>	<u>15,683</u>
Carrying amount			
At 5 April 2024	<u>2,800</u>	<u>17,779</u>	<u>20,579</u>
At 5 April 2023	<u>2,800</u>	<u>18,156</u>	<u>20,956</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2024

16. Debtors

	2024	2023
	£	£
Gift aid recoverable	21,203	16,875
Other debtors	<u>6,087</u>	<u>–</u>
	<u><u>27,290</u></u>	<u><u>16,875</u></u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>600</u>	<u>600</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,554 (2023: £4,539).

19. Analysis of Charitable Funds

Unrestricted funds

	At 6 April 2023	Income £	Expenditure £	At 5 April 2024
General funds	<u>1,372,398</u>	<u>448,407</u>	<u>(560,390)</u>	<u>1,260,415</u>

	At 6 April 2022	Income £	Expenditure £	At 5 April 2023
General funds	<u>1,312,839</u>	<u>487,351</u>	<u>(427,792)</u>	<u>1,372,398</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2024

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	20,579	20,579
Current assets	1,240,436	1,240,436
Creditors less than 1 year	(600)	(600)
Net assets	<u>1,260,415</u>	<u>1,260,415</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	20,956	20,956
Current assets	1,352,042	1,352,042
Creditors less than 1 year	(600)	(600)
Net assets	<u>1,372,398</u>	<u>1,372,398</u>

The Fox Project (Southern Wildlife Ambulance Network)

Management Information

Year Ended 5 April 2024

The Following Pages Do Not Form Part of the Financial Statements.

The Fox Project (Southern Wildlife Ambulance Network)

Detailed Statement of Financial Activities

Year Ended 5 April 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations and gifts	176,717	298,564
Gift aid	21,236	16,790
Legacies	213,255	151,609
Big Wild Thought	–	613
Born Free	–	1,000
Waites Foundation	–	250
	<u>411,208</u>	<u>468,826</u>
Other trading activities		
Merchandise	<u>15,581</u>	<u>12,133</u>
Investment income		
Bank interest receivable	<u>21,618</u>	<u>6,392</u>
	<u>448,407</u>	<u>487,351</u>
Total income		
	<u>448,407</u>	<u>487,351</u>
Expenditure		
Costs of raising donations and legacies		
Cost of raising donations	<u>3,447</u>	<u>3,816</u>
Costs of other trading activities		
Merchandise	9,561	5,444
Postage	<u>4,460</u>	<u>3,226</u>
	<u>14,021</u>	<u>8,670</u>
Expenditure on charitable activities		
Salaries	264,579	215,365
Employer's NIC	18,677	19,705
Pension costs	4,554	4,539
Ambulance, fuel and maintenance	35,174	31,050
Consultancy	22,113	6,838
Office, information bureau, communications	40,329	31,564
Depreciation	7,745	4,658
Profit on disposal of assets	(2,171)	–
Veterinary, feed, animal housing	146,400	95,698
Other costs	<u>5,522</u>	<u>5,889</u>
Expenditure on charitable activities	<u>542,922</u>	<u>415,306</u>
	<u>560,390</u>	<u>427,792</u>
Total expenditure		
	<u>560,390</u>	<u>427,792</u>
Net (expenditure)/income	<u>(111,983)</u>	<u>59,559</u>

THE FOX PROJECT (SOUTHERN WILDLIFE AMBULANCE NETWORK)

England & Wales - Charity number 1190070

Accounts

**The Fox Project (Southern Wildlife Ambulance
Network)**

Financial Statements

For the Year Ending

5 April 2023

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Fox Project (Southern Wildlife Ambulance Network)

Financial Statements

Year Ended 5 April 2023

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The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report

Year Ended 5 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

Objectives

The objectives of the charity are education, advice and rescue of wildlife

It was established in 1991 as a specialist wildlife information bureau and fox deterrence consultancy, we have since additionally incorporated a Wildlife Hospital since 1993 which, today - admits and treats around 800 foxes per year, including 250 cubs.

Main activities

The Wildlife Information Bureau - regularly advises national and local government and all areas of the media as well as providing information to the public on all aspects of the Red Fox.

Our fox deterrence consultancy - provides Do-it-Yourself information on simple, humane and non-lethal methods of resolving conflict with urban foxes. To that end, it works with, and recommends professional call-out consultancies that provenly share our ethic, which excludes both destruction and relocation and precludes co-operation with bodies that operate such systems.

The Wildlife Ambulance Service - operates over a 60 x 70 mile range over parts of Kent, Surrey, East and West Sussex and South East London, dealing with sick and injured foxes and abandoned fox cubs and working with a large team of local volunteer rescuers, fosterers and rehabbers to provide for their care, treatment and rehabilitation back into the wild.

Public Benefit

The Trustees are aware of their responsibilities in terms of public benefit and have had regard to the guidance issued by the Charity Commission on public benefit.

Contribution made by volunteers

The Fox Project does not receive financial support from national or local governments. It relies entirely on donations from supporters, the general public and for specific projects, from grant making trusts.

Numerous Volunteers Operating Under Staff and Trustees Guidance.

The Intensive Care Unit where volunteers clean and feed recovering casualties twice daily.

Rescuers: A keen rescuer will be kitted out with a carry cage and a landing net, after which they would be contacted by the duty ambulance driver to assist with any foxes in need of rescue in their area.

Fosterers - we build pens in fosterers' gardens where they can look after recovering adult casualties or groups of cubs until they get released.

Fundraisers: We operate a system of local fundraising groups, each of which organises their own events or comes together with others for larger projects. Fundraising schemes will include street collections, supermarket customer check-out bag packing, information and sales stalls at local fetes, shows etc., pub quizzes, sponsored events, school no-uniform days and raffles.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2023

Achievements and Performance

Over 6,000 advice calls fielded per annum from public, institutions and government.

1,000+ Wildlife Rescue operations undertaken per annum on request of public.

We rescue and provide care for sick and injured foxes and also lost and orphaned fox cubs, rehabilitating them back to the wild. We also educate and inform the public about the true nature and behaviour of foxes in order to reduce fear and persecution and encourage tolerance and acceptance of our wild neighbour.

Although the high profile side of our charity is rescue and rehabilitation, we also provide a national information bureau and humane non-lethal deterrence advice service; we promote networking between associated charities and groups, helping to cross-feed information and current knowledge.

What makes The Fox Project different: We are specialists in fox behaviour, having been operating for 25 years, and are the only charity in the country that provides a comprehensive advice service. We cover around 80 square miles with the invaluable assistance of our volunteer rescuers.

Financial Review

Income generated during the year was £487,351.

Cash at bank and in hand as of 5th April 2023 was £1,335,167.

Reserves policy

We maintain a minimum £400,000 bolster - which is the figure needed to survive for 12 months if no further income was forthcoming. At 5th April 2023 reserves were £1,372,398.

Principal funding sources

- Supporter Database
- Legacy Income
- Grant Seeking
- Volunteer Initiatives
- Website and online shop
- Schemes such as: Day out with ambulance driver

Structure, Governance and Management

The charity was registered as a Charitable Incorporated Organisation on 23 June 2020 with charity number 1190070. It is governed by its Constitution as a foundation CIO. It has taken over the activities of charity number 1044928 (Southern Wildlife Ambulance Network) which was established in 1995 as an unincorporated charity.

Trustees are appointed by majority invitation of existing trustees. Trustees are expected to introduce themselves to all aspects of charity activity.

Day to day decisions made by appointed staff within parameters established by trustees.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2023

Reference and Administrative Details

Registered charity name The Fox Project (Southern Wildlife Ambulance Network)

Charity registration number 1190070

Principal office Unit 29b, 39a Maidstone Road
Paddock Wood
Kent
TN12 6DG

The Trustees

Dr Philip John Anscombe (Chair)
Clive Martin
Caroline Wetton
Cathy Webster (Appointed 11 January 2023)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Dr Philip John Anscombe (Chair)
Trustee

The Fox Project (Southern Wildlife Ambulance Network)

Independent Examiner's Report to the Trustees of The Fox Project (Southern Wildlife Ambulance Network)

Year Ended 5 April 2023

I report to the trustees on my examination of the financial statements of The Fox Project (Southern Wildlife Ambulance Network) ('the charity') for the year ended 5 April 2023.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Activities

Year Ended 5 April 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	468,826	468,826	772,309
Other trading activities	5	12,133	12,133	18,412
Investment income	6	6,392	6,392	121
Other income	7	–	–	2,667
Total income		<u>487,351</u>	<u>487,351</u>	<u>793,509</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	3,816	3,816	3,226
Costs of other trading activities	9	8,670	8,670	13,350
Expenditure on charitable activities	10,11	415,306	415,306	294,968
Total expenditure		<u>427,792</u>	<u>427,792</u>	<u>311,544</u>
Transferred from unincorporated charity			–	830,874
Net income and net movement in funds		<u>59,559</u>	<u>59,559</u>	<u>1,312,839</u>
Reconciliation of funds				
Total funds brought forward		<u>1,312,839</u>	<u>1,312,839</u>	–
Total funds carried forward		<u>1,372,398</u>	<u>1,372,398</u>	<u>1,312,839</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Position

5 April 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	16	20,956	20,669
Current Assets			
Debtors	17	16,875	16,400
Cash at bank and in hand		1,335,167	1,276,370
		<u>1,352,042</u>	<u>1,292,770</u>
Creditors: amounts falling due within one year	18	<u>600</u>	<u>600</u>
Net Current Assets		<u>1,351,442</u>	<u>1,292,170</u>
Total Assets Less Current Liabilities		<u>1,372,398</u>	<u>1,312,839</u>
Net Assets		<u>1,372,398</u>	<u>1,312,839</u>
Funds of the Charity			
Unrestricted funds		<u>1,372,398</u>	<u>1,312,839</u>
Total charity funds	20	<u>1,372,398</u>	<u>1,312,839</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Dr Philip John Anscombe (Chair)
Trustee

The notes on pages 8 to 15 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Cash Flows

Year Ended 5 April 2023

	2023 £	2022 £
Cash Flows from Operating Activities		
Net income	59,559	1,312,839
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,658	4,801
Other interest receivable and similar income	(6,392)	(121)
Gains on disposal of tangible fixed assets	–	(25,470)
Accrued expenses	–	600
<i>Changes in:</i>		
Trade and other debtors	(475)	(16,400)
Cash generated from operations	57,350	1,276,249
Interest received	6,392	121
Net cash from operating activities	<u>63,742</u>	<u>1,276,370</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(4,945)	–
Net cash used in investing activities	<u>(4,945)</u>	<u>–</u>
Net Increase in Cash and Cash Equivalents	58,797	1,276,370
Cash and Cash Equivalents at Beginning of Year	<u>1,276,370</u>	<u>–</u>
Cash and Cash Equivalents at End of Year	<u>1,335,167</u>	<u>1,276,370</u>

The notes on pages 8 to 15 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements

Year Ended 5 April 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Lodge, Kings Toll Road, Pembury, Kent, TN2 4BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees are not aware of any significant errors or judgements affecting these accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2023

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2023

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 20% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2023

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations and gifts	298,564	298,564	377,203	377,203
Gift aid	16,790	16,790	16,400	16,400
Legacies				
Legacies	151,609	151,609	377,028	377,028
Grants				
Big Wild Thought	613	613	1,678	1,678
Born Free	1,000	1,000	–	–
Waites Foundation	250	250	–	–
	<u>468,826</u>	<u>468,826</u>	<u>772,309</u>	<u>772,309</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Merchandise	<u>12,133</u>	<u>12,133</u>	<u>18,412</u>	<u>18,412</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>6,392</u>	<u>6,392</u>	<u>121</u>	<u>121</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2023

7. Other Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Return of rent deposit	—	—	2,667	2,667

8. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	3,816	3,816	3,226	3,226

9. Costs of Other Trading Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities	8,670	8,670	13,350	13,350

10. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable expenditure (see page 18)	415,306	415,306	294,968	294,968

11. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Charitable expenditure (see page 18)	415,306	415,306	294,968

12. Net Income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	4,658	4,801

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2023

13. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

14. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	215,365	173,845
Social security costs	19,705	15,236
Employer contributions to pension plans	4,539	4,105
	<u>239,609</u>	<u>193,186</u>

The average head count of employees during the year was 10 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Fundraising	2	2
Charitable activities	6	4
Governance	1	1
Admin	1	1
	<u>10</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee Remuneration and Expenses

The trustees received no expenses or remuneration during the current or preceding year.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2023

16. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 6 April 2022	2,800	30,005	32,805
Additions	–	4,945	4,945
At 5 April 2023	<u>2,800</u>	<u>34,950</u>	<u>37,750</u>
Depreciation			
At 6 April 2022	–	12,136	12,136
Charge for the year	–	4,658	4,658
At 5 April 2023	<u>–</u>	<u>16,794</u>	<u>16,794</u>
Carrying amount			
At 5 April 2023	<u>2,800</u>	<u>18,156</u>	<u>20,956</u>
At 5 April 2022	<u>2,800</u>	<u>17,869</u>	<u>20,669</u>

17. Debtors

	2023 £	2022 £
Gift aid recoverable	<u>16,875</u>	<u>16,400</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>600</u>	<u>600</u>

19. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,539 (2022: £4,105).

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2023

20. Analysis of Charitable Funds

Unrestricted funds

	At 6 April 2022	Income £	Expenditure £	Transfer £	At 5 April 2023
General funds	1,312,839	487,351	(427,792)	–	1,372,398

	At 6 April 2021	Income £	Expenditure £	Transfer £	At 5 April 2022
General funds	–	793,509	(311,544)	830,874	1,312,839

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	20,956	20,956
Current assets	1,352,042	1,352,042
Creditors less than 1 year	(600)	(600)
Net assets	1,372,398	1,372,398

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	20,669	20,669
Current assets	1,292,770	1,292,770
Creditors less than 1 year	(600)	(600)
Net assets	1,312,839	1,312,839

22. Analysis of Changes in Net Debt

	At 6 Apr 2022 £	Cash flows £	At 5 Apr 2023 £
Cash at bank and in hand	1,276,370	58,797	1,335,167

The Fox Project (Southern Wildlife Ambulance Network)

Management Information

Year Ended 5 April 2023

The Following Pages Do Not Form Part of the Financial Statements.

The Fox Project (Southern Wildlife Ambulance Network)

Detailed Statement of Financial Activities

Year Ended 5 April 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations and gifts	298,564	377,203
Gift aid	16,790	16,400
Legacies	151,609	377,028
Big Wild Thought	613	1,678
Born Free	1,000	–
Waites Foundation	250	–
	<u>468,826</u>	<u>772,309</u>
Other trading activities		
Merchandise	<u>12,133</u>	<u>18,412</u>
Investment income		
Bank interest receivable	<u>6,392</u>	<u>121</u>
Other income		
Return of rent deposit	<u>–</u>	<u>2,667</u>
Total income	<u><u>487,351</u></u>	<u><u>793,509</u></u>

The Fox Project (Southern Wildlife Ambulance Network)

Detailed Statement of Financial Activities (continued)

Year Ended 5 April 2023

	2023 £	2022 £
Expenditure		
Costs of raising donations and legacies		
Cost of raising donations	<u>3,816</u>	<u>3,226</u>
Costs of other trading activities		
Merchandise	5,444	8,903
Postage	<u>3,226</u>	<u>4,447</u>
	<u>8,670</u>	<u>13,350</u>
Expenditure on charitable activities		
Salaries	215,365	173,845
Employer's NIC	19,705	15,236
Pension costs	4,539	4,105
Ambulance, fuel and maintenance	31,050	20,591
Consultancy	6,838	1,400
Office, information bureau, communications	31,564	17,676
Depreciation	4,658	4,801
Veterinary, feed, animal housing	95,698	52,593
Other costs	<u>5,889</u>	<u>4,721</u>
	<u>415,306</u>	<u>294,968</u>
Total expenditure	<u>427,792</u>	<u>311,544</u>
Funds transferred from old charity	<u>—</u>	<u>830,874</u>
Net income	<u>59,559</u>	<u>1,312,839</u>

THE FOX PROJECT (SOUTHERN WILDLIFE AMBULANCE NETWORK)

England & Wales - Charity number 1190070

Accounts

**The Fox Project (Southern Wildlife Ambulance
Network)**

Financial Statements

For the Year Ending

5 April 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Fox Project (Southern Wildlife Ambulance Network)

Financial Statements

Year Ended 5 April 2022

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The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report

Year Ended 5 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

Objectives

The objectives of the charity are education, advice and rescue of wildlife

It was established in 1991 as a specialist wildlife information bureau and fox deterrence consultancy, we have since additionally incorporated a Wildlife Hospital since 1993 which, today - admits and treats around 800 foxes per year, including 250 cubs.

Main activities

The Wildlife Information Bureau - regularly advises national and local government and all areas of the media as well as providing information to the public on all aspects of the Red Fox.

Our fox deterrence consultancy - provides Do-it-Yourself information on simple, humane and non-lethal methods of resolving conflict with urban foxes. To that end, it works with, and recommends professional call-out consultancies that provenly share our ethic, which excludes both destruction and relocation and precludes co-operation with bodies that operate such systems.

The Wildlife Ambulance Service - operates over a 60 x 70 mile range over parts of Kent, Surrey, East and West Sussex and South East London, dealing with sick and injured foxes and abandoned fox cubs and working with a large team of local volunteer rescuers, fosterers and rehabbers to provide for their care, treatment and rehabilitation back into the wild.

Public Benefit

The Trustees are aware of their responsibilities in terms of public benefit and have had regard to the guidance issued by the Charity Commission on public benefit.

Contribution made by volunteers

The Fox Project does not receive financial support from national or local governments. It relies entirely on donations from supporters, the general public and for specific projects, from grant making trusts.

Numerous Volunteers Operating Under Staff and Trustees Guidance.

The Intensive Care Unit where volunteers clean and feed recovering casualties twice daily.

Rescuers: A keen rescuer will be kitted out with a carry cage and a landing net, after which they would be contacted by the duty ambulance driver to assist with any foxes in need of rescue in their area.

Fosterers - we build pens in fosterers' gardens where they can look after recovering adult casualties or groups of cubs until they get released.

Fundraisers: We operate a system of local fundraising groups, each of which organises their own events or comes together with others for larger projects. Fundraising schemes will include street collections, supermarket customer check-out bag packing, information and sales stalls at local fetes, shows etc., pub quizzes, sponsored events, school no-uniform days and raffles.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2022

Achievements and Performance

Over 6,000 advice calls fielded per annum from public, institutions and government.

1,000+ Wildlife Rescue operations undertaken per annum on request of public.

We rescue and provide care for sick and injured foxes and also lost and orphaned fox cubs, rehabilitating them back to the wild. We also educate and inform the public about the true nature and behaviour of foxes in order to reduce fear and persecution and encourage tolerance and acceptance of our wild neighbour.

Although the high profile side of our charity is rescue and rehabilitation, we also provide a national information bureau and humane non-lethal deterrence advice service; we promote networking between associated charities and groups, helping to cross-feed information and current knowledge.

What makes The Fox Project different: We are specialists in fox behaviour, having been operating for 25 years, and are the only charity in the country that provides a comprehensive advice service. We cover around 80 square miles with the invaluable assistance of our volunteer rescuers.

Financial Review

Income generated during the year was £793,509.

Cash at bank and in hand as of 5th April 2022 was £1,276,370.

Reserves policy

We maintain a minimum £340,000 bolster - which is the figure needed to survive for 12 months if no further income was forthcoming.

Principal funding sources

- Supporter Database
- Legacy Income
- Grant Seeking
- Volunteer Initiatives
- Website and online shop
- Schemes such as: Day out with ambulance driver

Structure, Governance and Management

The charity was registered as a Charitable Incorporated Organisation on 23 June 2020 with charity number 1190070. It is governed by its Constitution as a foundation CIO. It has taken over the activities of charity number 1044928 (Southern Wildlife Ambulance Network) which was established in 1995 as an unincorporated charity.

Trustees are appointed by majority invitation of existing trustees. Trustees are expected to introduce themselves to all aspects of charity activity.

Day to day decisions made by appointed staff within parameters established by trustees.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2022

Reference and Administrative Details

Registered charity name The Fox Project (Southern Wildlife Ambulance Network)

Charity registration number 1190070

Principal office Unit 29b, 39a Maidstone Road
Paddock Wood
Kent
TN12 6DG

The Trustees

Dr Philip John Anscombe (Chair)
Clive Martin (Appointed 1 March 2022)
Caroline Wetton
Peter King

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Dr Philip John Anscombe (Chair)
Trustee

The Fox Project (Southern Wildlife Ambulance Network)

Independent Examiner's Report to the Trustees of The Fox Project (Southern Wildlife Ambulance Network)

Year Ended 5 April 2022

I report to the trustees on my examination of the financial statements of The Fox Project (Southern Wildlife Ambulance Network) ('the charity') for the year ended 5 April 2022.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Activities

Year Ended 5 April 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	772,309	772,309	–
Other trading activities	5	18,412	18,412	–
Investment income	6	121	121	–
Other income	7	2,667	2,667	–
Total income		<u>793,509</u>	<u>793,509</u>	<u>–</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	3,226	3,226	–
Costs of other trading activities	9	8,903	8,903	–
Expenditure on charitable activities	10,11	299,415	299,415	–
Total expenditure		<u>311,544</u>	<u>311,544</u>	<u>–</u>
Transferred from unincorporated charity		830,874	830,874	–
Net income and net movement in funds		<u>1,312,839</u>	<u>1,312,839</u>	<u>–</u>
Reconciliation of funds				
Total funds brought forward		–	–	–
Total funds carried forward		<u>1,312,839</u>	<u>1,312,839</u>	<u>–</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Position

5 April 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	16	20,669	–
Current Assets			
Debtors	17	16,400	–
Cash at bank and in hand		1,276,370	–
		<u>1,292,770</u>	–
Creditors: amounts falling due within one year	18	600	–
Net Current Assets		<u>1,292,170</u>	–
Total Assets Less Current Liabilities		<u>1,312,839</u>	–
Net Assets		<u>1,312,839</u>	–
Funds of the Charity			
Unrestricted funds		1,312,839	–
Total charity funds	20	<u>1,312,839</u>	–

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Dr Philip John Anscombe (Chair)
Trustee

The notes on pages 8 to 15 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Cash Flows

Year Ended 5 April 2022

	2022 £	2021 £
Cash Flows from Operating Activities		
Net income	1,312,839	–
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,801	–
Other interest receivable and similar income	(121)	–
Tangible fixed assets transferred from unincorporated charity	(25,470)	–
Accrued expenses	600	–
<i>Changes in:</i>		
Trade and other debtors	(16,400)	–
Cash generated from operations	<u>1,276,249</u>	–
Interest received	121	–
Net cash from operating activities	<u>1,276,370</u>	–
Net Increase in Cash and Cash Equivalents	1,276,370	–
Cash and Cash Equivalents at Beginning of Year	–	–
Cash and Cash Equivalents at End of Year	<u>1,276,370</u>	–

The notes on pages 8 to 15 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements

Year Ended 5 April 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Lodge, Kings Toll Road, Pembury, Kent, TN2 4BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees are not aware of any significant errors or judgements affecting these accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2022

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2022

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 20% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2022

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations and gifts	377,203	377,203	–	–
Gift aid	16,400	16,400	–	–
Legacies				
Legacies	377,028	377,028	–	–
Grants				
Big Wild Thought	1,678	1,678	–	–
	<u>772,309</u>	<u>772,309</u>	<u>–</u>	<u>–</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Merchandise	<u>18,412</u>	<u>18,412</u>	<u>–</u>	<u>–</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>121</u>	<u>121</u>	<u>–</u>	<u>–</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2022

7. Other Income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Return of rent deposit	<u>2,667</u>	<u>2,667</u>	<u>—</u>	<u>—</u>

8. Costs of Raising Donations and Legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Costs of raising donations and legacies	<u>3,226</u>	<u>3,226</u>	<u>—</u>	<u>—</u>

9. Costs of Other Trading Activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Merchandise	<u>8,903</u>	<u>8,903</u>	<u>—</u>	<u>—</u>

10. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Charitable expenditure (see page 17)	<u>299,415</u>	<u>299,415</u>	<u>—</u>	<u>—</u>

11. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
Charitable expenditure (see page 17)		<u>299,415</u>	<u>—</u>

12. Net Income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>4,801</u>	<u>—</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2022

13. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	600	—
	<u>600</u>	<u>—</u>

14. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	173,845	—
Social security costs	15,236	—
Employer contributions to pension plans	4,105	—
	<u>193,186</u>	<u>—</u>

The average head count of employees during the year was 8 (2021: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Fundraising	2	—
Charitable activities	4	—
Admin	1	—
Governance	1	—
	<u>8</u>	<u>—</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee Remuneration and Expenses

The trustees received no expenses or remuneration during the current or preceding year.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2022

16. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 6 April 2021	–	–	–
Transfers	2,800	30,005	32,805
At 5 April 2022	<u>2,800</u>	<u>30,005</u>	<u>32,805</u>
Depreciation			
At 6 April 2021	–	–	–
Charge for the year	–	4,801	4,801
Transfers	–	7,335	7,335
At 5 April 2022	<u>–</u>	<u>12,136</u>	<u>12,136</u>
Carrying amount			
At 5 April 2022	<u>2,800</u>	<u>17,869</u>	<u>20,669</u>
At 5 April 2021	<u>–</u>	<u>–</u>	<u>–</u>

17. Debtors

	2022 £	2021 £
Gift aid recoverable	<u>16,400</u>	<u>–</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>600</u>	<u>–</u>

19. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,105 (2021: £Nil).

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2022

20. Analysis of Charitable Funds

Unrestricted funds

	At 6 April 2021 £	Income £	Expenditure £	Transferred from unincorporated charity £	At 5 April 2022 £
General funds	—	<u>793,509</u>	<u>(311,544)</u>	<u>830,874</u>	<u>1,312,839</u>

	At 6 April 2020 £	Income £	Expenditure £	Gains and losses £	At 5 April 2021 £
General funds	—	—	—	—	—

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	20,669	20,669
Current assets	1,292,770	1,292,770
Creditors less than 1 year	<u>(600)</u>	<u>(600)</u>
Net assets	<u>1,312,839</u>	<u>1,312,839</u>

22. Analysis of Changes in Net Debt

	At 6 Apr 2021 £	Cash flows £	At 5 Apr 2022 £
Cash at bank and in hand	—	<u>1,276,370</u>	<u>1,276,370</u>

The Fox Project (Southern Wildlife Ambulance Network)

Management Information

Year Ended 5 April 2022

The Following Pages Do Not Form Part of the Financial Statements.

The Fox Project (Southern Wildlife Ambulance Network)

Detailed Statement of Financial Activities

Year Ended 5 April 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations and gifts	377,203	–
Gift aid	16,400	–
Legacies	377,028	–
Big Wild Thought	<u>1,678</u>	–
	<u>772,309</u>	–
Other trading activities		
Merchandise	<u>18,412</u>	–
Investment income		
Bank interest receivable	<u>121</u>	–
Other income		
Return of rent deposit	<u>2,667</u>	–
	<u>793,509</u>	–
Total income	<u><u>793,509</u></u>	<u>–</u>
Expenditure		
Costs of raising donations and legacies		
Cost of raising donations and legacies	<u>3,226</u>	–
Costs of other trading activities		
Merchandise	<u>8,903</u>	–
Expenditure on charitable activities		
Salaries	173,845	–
Employer's NIC	15,236	–
Pension costs	4,105	–
Ambulance, fuel and maintenance	20,591	–
Consultancy	1,400	–
Office, information bureau, communications	22,123	–
Depreciation	4,801	–
Veterinary, feed, animal housing	52,593	–
Other costs	<u>4,721</u>	–
	<u>299,415</u>	–
Total expenditure	<u><u>311,544</u></u>	<u>–</u>
Funds transferred from old charity	<u>830,874</u>	–
Net income	<u><u>1,312,839</u></u>	<u>–</u>

THE FOX PROJECT (SOUTHERN WILDLIFE AMBULANCE NETWORK)

England & Wales - Charity number 1190070

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From **Period start date 06/04/2020** **To Period end date**
05/04/2021

**Charity name: Sothern Wildlife Ambulance Network - The Fox
Project**

Charity registration number: 1190070

We have not yet gone live with CIO 1190070.

Please refer to the annual filling under 1044928.